



STATE BOARD OF EQUALIZATION
450 N STREET, SACRAMENTO, CALIFORNIA
(PO BOX 942879, SACRAMENTO, CA 94279-0001)
TELEPHONE (916) 445-6479
FAX (916) 324-3984
www.boe.ca.gov

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Executive Director

STATE BOARD OF EQUALIZATION MEETING
450 N Street, Capitol Square, Sacramento
November 12-13, 2002
NOTICE AND AGENDA
(REVISED 11-8-02)

Tuesday, November 12, 2002

BOARD COMMITTEE MEETINGS* (convenes at 9:30 a.m.)

❖ **LEGISLATIVE COMMITTEE**

Mr. Klehs, Chair
Ms. Margaret Shedd, Staff (916) 322-2376

Set forth below are suggestions for Property Taxes, Business Taxes (General and Special) and Administration legislation to be sponsored by the Board in the first year of the 2003-2004 Legislative Session. Additional suggestions will be included on the January 2003 agenda.

➤ **2003 Legislative Proposals – Property Taxes**

- ❑ Amend Article XI, Sections 1 and 4, of the California Constitution to provide term limits for county assessors
- ❑ Amend various sections of the Revenue and Taxation Code and Government Code to delete the statutory requirement that the Board first consult with the California Assessors' Association prior to taking actions in specified instances
- ❑ Repeal obsolete Section 401.9 of the Property Taxes Law related to the lien date change over from March 1 to January 1 for the 1997-98 fiscal year for certain open space and timberland preserve zone contracts
- ❑ Repeal obsolete Sections 5098 and 5098.5 of the Property Taxes Law
- ❑ Amend Sections 75.31 and 534 of the Property Taxes Law to allow certain notice requirements to be Board-approved rather than Board-prescribed

➤ **2003 Legislative Proposals – Business Taxes (General)**

- ❑ Amend Sections 7093.5, 9271, 30459.1, 32471, 40211, 41171, 43522, 45867, 46622, 50156.11, 55332 and 60636 of the Revenue and Taxation Code to add a record retention period for the public record created after for each tax settlement in excess of five hundred dollars (\$500)

➤ **2003 Legislative Proposals – Business Taxes (Special)**

- ❑ Amend Section 7326 of the Motor Vehicle Fuel Tax Law to exclude "racing fuel" from the definition of "motor vehicle fuel"
- ❑ Amend Section 60022 of the Diesel Fuel Tax Law to correct an inadvertent drafting error
- ❑ Amend Sections 60604 and 60606 of the Diesel Fuel Tax Law to add the terms qualified highway vehicle operator, highway vehicle operator/fueler, pipeline operator, and vessel operator to the record section of the Diesel Fuel Tax Law

➤ **2003 Legislative Proposals – Administration**

- ❑ Amend Section 19131 of the Personal Income Tax Law to provide a rebuttable presumption that the late filing penalty does not apply when, under certain circumstances, the corresponding federal late filing penalty is determined not to apply

❖ **BUSINESS TAXES COMMITTEE**

Mr. Parrish, Chair

Mr. Ramon Hirsig, Staff (916) 445-1441

- Proposal to establish “Administrative Regulations” section for various existing and new Special Taxes Regulations
- Proposed Audit Manual Chapter 11 (Advertising Agencies, Graphic Artists, Printers and Related Enterprises)
- Status report on “Reservation Based Value” and proposed regulatory language in regard to sales by Indian retailers on Indian reservations (Regulation 1616(d)(3))

BOARD MEETING (convenes at 9:30 a.m.) Room 121**

❖ **FRANCHISE AND INCOME TAX HEARINGS**

- ❑ Thomas B. Allen, 144126
- ❑ Gwilliam, Ivary, Chiosso, Cavalli & Brewer, 118821
- ❑ Clyde J. Berg, 154076
- ❑ Carl E. and Mary Ann Berg, 154075
- ❑ Charles Bruce Kelley, 150783
- ❑ Costco Wholesale Membership, Co., 132058¹

BOARD COMMITTEE MEETING (convenes at 1:30 p.m.)—Room 121**

❖ **PROPERTY TAX COMMITTEE**

Dr. Connell, Chair

Mr. David Gau, Staff (916) 445-1516

- Work Plan to Implement 2002 Property Tax Legislation
- Guidelines for the Assessment of Billboards

BOARD MEETING (convenes upon adjournment of the Property Tax Committee)
Room 121**

❖ **PROPERTY TAX HEARINGS – PETITIONS FOR REASSESSMENT OF STATE ASSESSED PROPERTY**

- ❑ Yolo Shortline Railroad Company (898), 183735 “CF”

❖ **BUSINESS TAXES APPEALS HEARINGS**

- ❑ Oded Cohen, 28177
- ❑ Daniel W. Green and Sharon Louise Green, 139248
- ❑ Bay Area Truck Services, Inc., 130650
- ❑ Lewis Shingle Company Inc., 115008

Wednesday, November 13, 2002

BOARD MEETING (convenes at 9:30 a.m.) Room 121**

❖ **CLOSED SESSION**

- Discussion and approval of staff recommendations regarding settlement cases (R&T Code § 7093.5)

¹ Costco Wholesale Membership, Co., 132058 has been moved from 11/13/02 to 11/12/02.

- Discussion of potential section 15606 action regarding San Francisco County Assessor ruling No. 2002-01
- Discussion and action on Personnel Matters (Govt. Code § 11126(a))

❖ **SPECIAL PRESENTATION**

- Energy Star Award to be presented to the Board from Department of General Services

❖ **ADMINISTRATIVE SESSION**

➤ **CONSENT AGENDA**

- ❑ Approval of Retirement Resolutions
 - Kerry M. King
 - Aurora Leon
 - Jennifer L. Polich
- ❑ Approval of Resolutions
 - Victoria Caldeira
 - Teresa Goehring
 - Ann Jordan
 - Donna Sotelo
- ❑ Adoption of Board Meeting Minutes
 - August 20-22, 2002
 - September 11-12, 2002
 - October 2-3, 2002
- ❑ Approval of Superior Accomplishment Award Nominations
- ❑ [Proposed Compliance Policy and Procedures Manual Revisions Chapter 7](#)
- ❑ Effects of Proposition 10 on Cigarette and Tobacco Products Consumption
- ❑ Approval of 2003 Timberland Production Zone Values
- ❑ Approval of Assessors' Handbook Section 222, Standard Form List for Publication
- ❑ Approval of Assessors' Handbook Section 531, Residential Building Costs for Publication
- ❑ Approval of Assessors' Handbook Section 534, Rural Building Costs for Publication
- ❑ Approval of Assessors' Handbook Section 581, Equipment Index and Percent Good Factors for Publication

➤ **BOARD COMMITTEE REPORTS**

- ❑ Approval of the November 12, 2002 Board Committee Minutes
 - Legislative Committee
 - Business Taxes Committee
 - Property Tax Committee

❖ **CHIEF COUNSEL MATTERS**

A. [Rulemaking](#)

- Section 100 Change (No Regulatory Effect)
 1. Property Tax Rule 21, Possessory Interest
 2. Property Tax Rule 904, Unitary and Nonunitary Property Value Determinations and Petitions for Reassessment

❖ **TAX PROGRAM NONAPPEARANCE MATTERS-ADJUDICATORY**

B. Legal Appeals Matters

- Petitions for Rehearing
 1. Albert Kelly Ruiz, 89000025720
- Memo Opinion
 2. Max Wayne Holmes, 186279
- Cases Heard But Not Decided
 3. Ed Staub & Sons Petroleum Inc., 30361
Staub Petroleum Products Inc., 40674
 4. Consolidated Electrical Distributors Inc., 89000254960
 5. Consolidated Electrical Distributors Inc., 89000254970

C. Franchise and Income Tax Matters

- Opinions
 1. Khosrow Ghadiri, 94729
 2. Bronco Wine Co., 138562
 3. Antonio Langham, 141888
Garrison Hearst, 142388

D. Sales and Use Tax Matters

- Relief of Penalty
 1. Lucky Stores Inc., 183933
 2. Lucky Stores Inc., 183935
 3. Lucky Stores Inc., 183937

E. Local Tax Reallocation Matters

1. Cities of Fremont, Signal Hill and Long Beach, 172019

F. Property Tax Matters

- Petition for Reassessment of Unitary Value
 1. William Communications Procurement LP, 183699 "CF"

❖ TAX PROGRAM NON-APPEARANCE MATTERS-CONSENT**G. Legal Appeals Matters**

- Petitions for Rehearing
 1. Crane, Borkenhagen Ent., 30686
- Hearing Notice Sent-No Response
 2. N.V. Heathorn Inc., 126793
 3. Richter & Ratner Contracting Corp., 100561
 4. Efren Pina Carrillo, 127685
- Hearing Notice Sent-Appearence Waived
 5. P. W. Ross & L. K. Wan, Inc., 145721
 6. Onesource Building Services, Inc., 89002230410
Onesource Building Services, Inc. 89002230420
 7. The Neiman-Marcus Group Inc., 40653
The Neiman-Marcus Group Inc., 89000856350
- Hearing Request Withdrawn
 8. The Babcock & Wilcox Company, 89000822290
The Babcock & Wilcox Company, 89000822310
 9. Lender Support Systems Inc., 139108
 10. Palace Holdings Inc., 89000032940
 11. L-P Redwood, LLC, 63574
L-P Redwood, LLC, 127373
 12. Internatinal Inboard Marine Inc., 144393

H. Franchise and Income Tax Matters

- Decisions
 1. Joan M. Aman (Hansen), 156523
 2. Francisco Ambriz, 169481
 3. Avis One Limited Partnership, 136805
Avis Three Limited Partnership, 136812
 4. Bardess Group, LTD, 162835
 5. Colgate-Palmolive Company, 152028
 6. Ralph Hansen., 142381
 7. Jennifer L. Imes, 102705
 8. Wayne P. Johnson, 155462
 9. Lawrence L. McCracken, 153367
 10. Joseph K. McEwan, 155527
 11. Leonard R. McNeil, 76201
 12. Kevin R. Santos, 164329
 13. Cesar A. Valenzuela, 155034
 14. Denice Watkins, 155125
 15. David L. Wiggins, 156559
 16. Karen Y. Williams, 163245

- Petitions for Rehearing
 17. Frank Cardi, 110571
 18. Terrill L. Croghan, 140836
 19. Wes Keller, 142151
 20. Robert D. Sherman, 133970
 21. Arron Stuck, 133558
 22. Larry L. Vandermoon, 92235

I. Homeowner and Renter Property Tax Assistance Matters

- Opinions
 1. Helen Cantor, 154350
 - Betty M. Asman, 155148
 - Yakov Kras, 162361
- Decisions
 2. Barbara R. Benuzzi, 155556
 3. Edward V. Chavarria, 157355
 4. Ming Cheung, 166398
 5. Jim L. Curry, 166392
 6. Ida Holloway, 156101
 7. Gloria J. Mattingly, 146606
 8. Agustina R. Morales, 164084
 9. Michelle Murphy, 164125
 10. Dennis Petree, 167592
 11. Russell Roberts, 157237
 12. Jeny E. Rodriguez, 156758
 13. Roaslyn K. Session, 155239
 14. Gharehmoon Shahoony, 154572
 15. Yevgenya Shevtsov, 151096
 16. Sabrina Stephens, 165050
 17. Jakeem Stevens, 155273
 18. Dong Seon Suh, 163283
 19. Boris Tabachnikov, 156535
 20. Aleksandr Tartakovsky, 168008
 21. Carol Taylor, 155460
 22. Gail Y. Taylor, 165067
 23. Catherine Ung, 144668
 24. Francisca Lidia Urrutia, 166390
 25. Ebony Valentine, 166346
 26. Sydney Watkins, 156531
 27. Tony Yang, 157953
 28. Maan Zatar, 155986

J. Sales and Use Tax Matters

- Redeterminations
 1. Bruce Patrick McNall, 89000418610
 2. Bruce Patrick McNall, 89000418620
 3. Oracle Corporation, 105408
 4. Stephen John Jordan, 88707
 5. Steelcase Inc., 89000805590
 6. Dealer Computer Services Inc., 89000891150
 7. Bayside Dredging Company, 136114
 8. Skylark West LLC, 138822
 9. Ozark Lady Inc., 163049
 10. Chancecarson Inc., 144897
 11. Appeal-Democrat, Inc., 141517
 12. Delta Air Lines Inc., 89002094570
 13. Pearson Education Inc., 130647
 14. DII Technologies Design, Inc., 135959
 15. Pay Point Electronic Payment Systems Inc., 168324
 16. Oracle Corporation, 105407

- Relief of Penalty
 17. Comdisco Inc., 190205
 18. Manhattan Associates Inc., 188417
 19. Trader Joe's Company, 191886
 20. Trader Joe's Company, 191887
 21. Simplexgrinnell LP, 191885
- Denials of Claims for Refund
 22. Windell L. Whitfield, 89000038440
 23. United Parcel Service Inc., 153045
 24. Bush Printing Specialties Inc., 63129
 25. Twin Med Inc., 139870
 26. California Broadcast Center, LLC, 100645

K. Sales and Use Tax Matters

- Credits and Cancellations
 1. Daisy Systems Corporation, 193816
 2. Life Like Products Inc., 192993
 3. ICN Pharmaceuticals Inc., 193077
 4. Robert A. Lamb, 188503
 5. Visionlink LLC, 188649
 6. Heavy Lift Helicopters Inc., 192201
 7. Wilmington Trust Co., 193076
 8. F-W Oil Interests Inc., 154787
 9. Whitmarsh Family Trust DTD 2-24-95, 188404
 10. PPK Yacht Services Inc., 190981
 11. Compucyte Corporation, 190982
 12. Dean Allen Wood, 190390
 13. Laurie D. McKinley, 193365
- Refunds
 14. Arcadia Finacial LTD, 187464
 15. Americredit Financial Service Inc., 192134
 16. Marine Air Federal Credit Union, 191208
 17. Insurance Company of the West, 192597
 18. Owens & Minor West Inc., 193211
 19. Farmers Group Inc., 115792
 20. Infonet Services Corporation, 192844
 21. Avon Products Inc., 192684
 22. Taylor Publishing Company, 167160
 23. Rusnak/Pasadena, 129085
 24. Target Corporation, 157445
 25. Los Angeles Doctors Hospital, 188231
 26. Installation Service Corp., 192468
 27. J.B.R. Inc., 193179
 28. Alonzo Printing Co. Inc., 78002
 29. Matrix Integrated Systems, 188377
 30. Complas Inc., 191084
 31. San Joaquin Sand & Gravel, 171501
 32. Quiel Bros. Electric Sign Service Co., 193162
 33. Petro-Diamond Incorporated, 166765
 34. Beckman Coulter Inc., 127989
 35. Bush Printing Specialities Inc., 82826
 36. Mentus, 142755
 37. Thompson Publishing Corp., 152167
 38. O'Connor Hospital, 192348
 39. Continuum Home Medical Inc., 83406
 40. Sysco Food Service of L.A. Inc., 166351
 41. Paine Webber Incorporated, 113445
 42. Bobst Group Inc., 168036
 43. Mentor Graphics Corp., 106778

44. Suss Micro Tec Inc., 157152
45. SVG Lithography Systems Inc., 104748
46. Peak Technologies Inc., 172119
47. A-L Financial Corporation, 149685
48. Pomegranate Communications, Inc., 193160
49. Allenbrook Inc., 145823
50. UCSF-Stanford Health Care, 112477
51. Millennium Marketing Group Inc., 103763
52. Convenience Acquisition Co., LLC, 144787
53. EM-J Graphics, Inc., 138254
54. UMC Group (USA), 153796
55. Concord Disc Manufacturing Corp., 192312
56. Tuchenhausen-Darrow LLC, 164698
57. Nova Crystals, Inc., 167148
58. Delaware Mitchell Inter'l, Inc., 152166
59. Siemens Power Transmission & Distributor, 173026
60. General Motors Acceptance Corp., 187847
61. Ultramar Inc., 139746
62. Kaiser Foundation Hospitals, 165592
63. Granite Rock Co., 192633
64. Intervision Systems Technology Inc., 115642
65. Radio Computing Services, Inc., 128122
66. Travis Credit Union, 192586
67. Orange County Teachers Federal Credit Union, 192588
68. Lockheed Martin Corporation, 80548

L. Special Tax Matters

- Redeterminations
 1. Coastal West Ventures, Inc., 162159 "CF"
 2. Reliance Development Group, 164207
 3. Trustees Sepulveda Family L Trust, 170455
- Relief of Penalty
 4. Atlantic Richfield Company, 194554 "CF"
 5. Heineken USA, Inc., 191109 "CF"

M. Property Tax Matters

- Petition for Reassessment of Unitary Value
 1. Pacific Gas & Electric Company, 184071 "CF"
 2. Sierra Pacific Power Company, 183767 "CF"
 3. Citizens Telcmmncts Co of CA Inc., 184072 "CF"
 4. CalNev Pipe Line Company, 183581 "CF"
 5. Ventura Pipeline System, 183742 "CF"
 6. Unocap-Phillips Petroleum Co., 183580 "CF"
 7. Santa Maria Valley Railroad Co., 183412 "CF"
 8. Sprint Communications Co., LP, 183745 "CF"
 9. Cable & Wireless USA Inc., 186903 "CF"
 10. Electric Lightwave Inc., 183274 "CF"
 11. Vartec Telecom Inc., 183740 "CF"
 12. Verizon Wireless Services LLC, 183404 "CF"
 13. Sacramento Valley LTD Partnership, 183405 "CF"
 14. Los Angeles SMSA LP, 183403 "CF"
 15. Fresno MSA LTD Partnership, 183400 "CF"
 16. GTE Mobilnet of California, Inc., 183401 "CF"
 17. GTE Mobilnet of Santa Barbara, 183399 "CF"
 18. California RSA #4, LTD PTN, 183397 "CF"
 19. Nextel of California, Inc., 183718 "CF"
 20. Pacific Bell, 183269 "CF"
 21. Edge Wireless, LLC, 184069 "CF"
 22. Southwester Bell Mobile Systems LLC, 183268 "CF"
 23. Cingular Wireless, LLC, 183267 "CF"

- 24. Broadwing Communications Services, Inc., 183418 "CF"
- 25. Cox California Telcom, Inc., 183741 "CF"
- 26. Mpower Communications, Corp., 182547 "CF"
- 27. GTE California Incorporated, 183416 "CF"
- 28. Teleglobe USA Inc., 183266 "CF"
- 29. 360Networks (USA) Inc., 183959 "CF"
- 30. New Edge Network Inc., 184068 "CF"
- 31. Paetec Communications Inc., 183419 "CF"
- 32. Seren Innovations Inc., 183671 "CF"
- 33. Adelphia Business Solutions Operations Inc., 183276 "CF"
- 34. Touch America Inc., 184339 "CF"
- 35. Concert Global Newwork, 183389 "CF"
- 36. Altro Communications, Inc., 184070 "CF"
- Petition for Reassessment and Penalty Abatement on Unitary Value
- 37. Allegiance Telcom of California, Inc., 183277 "CF"
- 38. Worldxchange Corporation, 184577 "CF"
- Petition for Reassessment of Nonunitary Value
- 39. Southwest Gas Corporation, 190034 "CF"
- 40. Santa Maria Valley Railroad Co., 186431 "CF"
- Petition for Penalty Abatement on Private Railroad Car Tax
- 41. Granite Rock Company, 190524 "CF"
- Petition for Reassessment of Unitary Escape Assessments
- 42. Cox California Telcom, Inc., 172635 "CF"

❖ **TAX PROGRAM NON-APPEARANCE MATTERS-NOT SUBJECT TO CONTRIBUTION DISCLOSURE STATUTE**

N. Property Tax Matters

- Unitary and Nonunitary Escaped Assessments "CF"
 - 1. MCI Worldcom Network Services, Inc. (2274)
 - AT&T Communications, Inc. (2310)
 - Worldcom International Data Services, Inc., (2322)
 - MCI Metro Access Transmission Services, LLC (2372)
 - Electric Lightwave, Inc. (2430)
 - Sacramento Valley L.P. dba Verizon Wireless (2513)
 - Fresno MSA Limited Partnership dba Verizon Wireless (2552)
 - GTE Mobilnet of California L.P., dba Verizon Wirelsss (2559)
 - AT&T Wireless Services of California, Inc., dba AT&T Wireless Services (2606)
 - GTE Mobilnet of Santa Barbara L.P., dba Verizon Wireless (2627)
 - Dobson Cellular Systems, Inc. (2675)
 - Sprint Telephony PCS, L.P. (2720)
 - Sprint Spectrum L.P. (2722)
 - Nextel of California, Inc. (2737)
 - West Coast P.C.S. (2745)
 - Pacific Bell Wireless, LLC, dba Cingular Wireless (2748)
 - AT&T Wireless PCS, LLC (2749)
 - Williams Communications, LLC dba Williams Network, Inc. (7819)
 - SBC ASI/SBC ASI P&L L.P. dba SBC Advanced Solutions, Inc. (7885)
- Board Roll Changes "CF"
 - 2. 2001 and 2002 State-Assessed Rolls

❖ **PUBLIC HEARING**

➤ **PROPOSED ADOPTION AND AMENDMENT OF REGULATIONS PURSUANT TO THE ALCOHOLIC BEVERAGE TAX LAW**

Amendment of Regulation 2500, Records
 Amendment of Regulation 2538, Beer and Wine Importers
 Amendment of Regulation 2552, Spoiled Beer and Wine Exemption and Credit

And Adoption of Regulation 2570, Relief From Liability

Regulation 2500 specifies the records to be kept by alcoholic beverage taxpayers by deleting the current language and adding requirements consistent with Sales and Use Tax Regulation 1698. The proposed amendment also changes the title of the regulation from "General" to "Records." Regulation 2538 specifies return reporting requirements for beer and wine importers that also have winegrower's license or a beer manufacturer's license, and corrects gender specific language. The proposed changes to Regulation 2552 remove language that creates an exemption for untaxed spoiled beer and wine and retain the credit for tax-paid spoiled beer and wine that is destroyed as specified, consistent with section 32176 of the Alcoholic Beverage Tax Law. Proposed Regulation 2570 describes the conditions that must be met in order for a person to be relieved of liability for the payment of alcoholic beverage taxes, including penalties and interest, based upon reliance on written advice of the Board. This proposed regulation is consistent with Sales and Use Tax Regulation 1705.

❖ **FRANCHISE AND INCOME TAX HEARINGS**

- ❑ PPG Industries, Inc., 131797
- ❑ Wilshire Restaurant Group, Inc., 166408
- ❑ California Steel Industries, Inc., 16073

❖ **BUSINESS TAXES APPEALS HEARINGS**

- ❑ Inamed Med. Prof. Corp., (McGhan Medical Corporation) 27128, 46716
- ❑ Lakireddy B. Reddy, et al., 109080
- ❑ Edward Earl Campbell, Sr., 48068
- ❑ ~~Costco Wholesale Membership, Co., 132058~~²
- ❑ Craig Winn Merrill, 132019, 116249
- ❑ Turmac Inc., 109074

❖ **PETITION FOR RELEASE OF SEIZED PROPERTY**

- ❑ Balwant Singh and Sukhjinder Kaur, 192623, 192627

If you would like specific information regarding items on this Board Meeting Agenda Notice please telephone (916) 322-2270 or e-mail: MeetingInfo@boe.ca.gov. Please be advised that material containing confidential taxpayer information cannot be publicly disclosed.

Deborah Pellegrini, Chief
Board Proceedings Division

* Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

** Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

"CF" Constitutional Function - The Deputy State Controller may not participate in this matter under Government Code Section 7.9.

If substantial revisions to the published text of the regulations are approved at the hearing, the regulations will be re-published for a new hearing date. If only revisions sufficiently related to the published text of the

² Costco Wholesale Membership, Co., 132058 has been moved from 11-13-02 to 11-12-02.

regulations are approved, a notice containing these revisions will be mailed to those persons that commented orally or in writing or that asked to be informed of such revisions. The notice will be mailed at least 15 days prior to the scheduled Board adoption of the regulations to allow them time for additional comments.

Agenda items occur sequentially. When circumstances warrant, the Chair may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394, or e-mail Gary.Evans@boe.ca.gov, to make special arrangements.